

Division of Measurement Standards
Department of Food and Agriculture

FIELD REFERENCE MANUAL

California Code of Regulations
Title 4, Division 9



Chapter 6. Automotive Products Specifications

Article 1. Brake Fluid Standards

4100. Specifications. - Brake fluid shall conform to the current specifications of the National Highway Traffic Safety Administration, United States Department of Transportation.

NOTE: Authority cited: Sections 12027 and 13710(c), Business and Professions Code. Reference: Section 13710(c), Business and Professions Code.

Article 2. Brake Fluid Labeling

4110 – 4111. - Repealed 11-19-85.

4112. Container Labeling. - In addition to the requirements of Section 13711(d), Business and Professions Code, the label of each container of brake fluid shall bear the brand name in letters not less than one-eighth inch (3.18 mm) in height.

Numerals used in connection with the brand name or merits of the product shall not exceed the actual dry equilibrium reflux boiling point of the product. Nothing in this section prohibits the use of any numeral or combination thereof in such a manner that it cannot reasonably be confused with the dry equilibrium reflux boiling point of the product.

NOTE: Authority cited: Sections 12027, 12609 and 13710(c), Business and Professions Code. Reference: Sections 12602 and 13711(d), Business and Professions Code.

Article 3. Automatic Transmission Fluid Standards

4120 - 4126. - Repealed 8-18-87.

Article 4. Automatic Transmission Fluid Registration

4130. - Repealed 11-19-85.

Article 5. Engine Fuel Standards

4140. Specifications-Automotive Spark Ignition Engine Fuel. Automotive spark ignition engine fuel specifications shall conform to the latest standards set forth in the American Society for Testing and Materials D 4814 with the following exception:

Vapor pressure specifications shall not be more than the maximum specified by any California state law. When the maximum Reid Vapor Pressure specification for automotive spark-ignition engine fuel is below that established by D 4814, the Vapor Pressure/Distillation Class AA specification for distillation temperatures may be applied in the manufacture of automotive spark-ignition engine fuel.

NOTE: Authority cited: Sections 12027 and 13440, Business and Professions Code. Reference: Sections 13401(m), 13440 and 13441, Business and Professions Code.

4141. Specifications-Kerosene. - Kerosene shall meet the specifications set forth by the American Society for Testing and Materials (ASTM) in the latest version of Standard Specification for Kerosene D 3699 contained in ASTM publication entitled: Annual Book of ASTM Standards, Section 5, Volume 05:03.

NOTE: Authority cited: Sections 12027, 12609 and 13450, Business and Professions Code. Reference: Sections 13401(c) and 13450, Business and Professions Code.

4142. Specifications-Fuel Oil. - Fuel oil shall meet the specifications set forth by the American Society for Testing and Materials (ASTM) in the latest version of Standard Specification for Fuel Oils D 396 contained in the ASTM publication entitled: Annual Book of ASTM Standards, Section 5, Volume 05:01, except the sulfur content shall not exceed the maximum specified by any California state law.

NOTE: Authority cited: Sections 12027 and 13450, Business and Professions Code. Reference: Sections 13401(1) and 13450, Business and Professions Code.

4143. Specifications-Diesel Fuel. - Diesel fuel shall meet the specifications set forth by the American Society for Testing and Materials (ASTM) in the latest version of Standard Specification for Diesel Fuel Oils D 975 contained in the ASTM publication entitled: Annual Book of ASTM Standards, Section 5, Volume 05:01, except the sulfur content shall not exceed the maximum specified by any California state law.

NOTE: Authority cited: Sections 12027 and 13450, Business and Professions Code. Reference: Sections 13401(j) and 13450, Business and Professions Code.

4144. Specifications – Developmental Fuels.

- (a) Sales of developmental engine fuels authorized by the Department are not subject to restrictions imposed upon the sale of non-conforming fuel products as set forth in Business and Professions Code Sections 13441, 13442 and 13451, but the Department's authorization does not create a variance or waiver from any other applicable California statute or regulation.
- (b) An applicant for authorization to sell developmental engine fuel must submit the following information to the Department:
 - (1) a statement of the potential benefit of the fuel to the people of California; and
 - (2) a description of test conditions associated with the use of the fuel, including control and monitoring practices, and the method of distribution and storage.
- (c) Any authorization provided by the Department is subject to the following terms and conditions:
 - (1) The authorization is limited to a period of two years, with an automatic renewal for an additional two years in the absence of action to revoke the authorization by the Department; and,
 - (2) Damages caused by sale, delivery, storage, handling and usage of the fuel shall be addressed in accordance with contractual provisions negotiated and agreed upon by the authorization holder and the user; and,
 - (3) The authorization holder shall report information to the Department as required to monitor the use of the fuel during the process of developing a generally recognized chemical and performance standard through a recognized consensus organization or standards writing organization, such as the American Society for Testing and Materials ("ASTM") or the Society of Automotive Engineers ("SAE"). The Department shall specify the reporting requirements on a case by case basis at the time the authorization is granted.
- (d) The Department may take action to revoke the authorization at any time. Revocation of the authorization is effective and final upon receipt of written notification by the authorization holder. The Department may take action to revoke the authorization if the Department finds:

- (1) the authorization holder has violated any of the terms and conditions of the authorization; or,
 - (2) the authorization holder has abandoned efforts to develop a generally recognized chemical and performance standard for the fuel through a recognized consensus organization or standards writing organization.
 - (3) there is a high probability of equipment harm with the continued use of the developmental fuel or to protect the public safety.
- (2) Biodiesel blending stock shall meet the specifications set forth by ASTM International in the latest version of "Standard Specification for Biodiesel Fuel (B100) Blend Stock for Distillate Fuels D 6751", contained in the ASTM publication entitled: Annual Book of ASTM Standards, Section 5, Volume 05:04.
 - (3) Any finished biodiesel fuel blend shall meet the specifications set forth by ASTM International in the latest version of "Standard Specification for Diesel Fuel Oils D 975", contained in the ASTM publication entitled: Annual Book of ASTM Standards, Section 5, Volume 05:01.

(e) The authorization shall cease to exist upon publication of a generally recognized chemical and performance standard for the fuel.

NOTE: Authority cited: Sections 12027 and 13405, Business and Professions Code. Reference: Sections 13401, 13440-13443, and 13450-13451, Business and Professions Code.

4145. Specifications – E85 Ethanol Fuel. – E85 Ethanol Fuel shall meet the specifications set forth by ASTM International in the latest version of "Standard Specification for Fuel Ethanol (Ed75 – Ed85) for Automotive Spark-Ignition Engines D 5798", contained in the ASTM publication entitled: Annual Book of ASTM Standards, Section 5, Volume 05:03.

NOTE: Authority cited: Sections 12027 and 13440, Business and Professions Code. Reference: Sections 13401(m), 13440 and 13441, Business and Professions Code.

4146. Specifications – M85 Methanol Fuel. – M85 Methanol Fuel shall meet the specifications set forth by ASTM International in the latest version of "Standard Specification for Fuel Methanol (M70 – M85) for Automotive Spark-Ignition Engines D 5797", contained in the ASTM publication entitled: Annual Book of ASTM Standards, Section 5, Volume 05:03.

NOTE: Authority cited: Sections 12027 and 13440, Business and Professions Code. Reference: Sections 13401(m), 13440 and 13441, Business and Professions Code.

4147. Specifications – Biodiesel Blending Stock and Biodiesel Fuel Blends. – Biodiesel Blending Stock and Biodiesel Fuel Blends shall meet the following specifications:

- (1) The diesel fuel used for blending shall meet the specifications set forth by ASTM International in the latest version of "Standard Specification for Diesel Fuel Oils D 975", contained in the ASTM publication entitled: Annual Book of ASTM Standards, Section 5, Volume 05:01.

NOTE: Authority cited: Sections 12027 and 13450, Business and Professions Code. Reference: Sections 13401(i), 13450 and 13441, Business and Professions Code.

4148. Labeling and Price Advertising Sign Requirements for Biodiesel.

- (a) Biodiesel blends shall have the words "Biodiesel fuel (BXX)", where XX represents the volume percent biodiesel in the fuel, used to describe the name of the product on all dispensers, advertising signs, and storage tank labels as required in Section 13480 and 13532 of the Business and Professions Code.
- (b) Every biodiesel blend dispenser dispensing blends greater than 5 volume percent (B5) of biodiesel shall display on each customer side, as required by Section 13484 of the Business and Professions Code, a sign clearly visible which reads as follows:

**"THIS FUEL CONTAINS BIODIESEL.
CHECK THE OWNER'S MANUAL OR WITH
YOUR ENGINE MANUFACTURER BEFORE
USING."**

NOTE: Authority cited: Sections 12027 and 13450, Business and Professions Code. Reference: Sections 13480, 13484 and 13582, Business and Professions Code.

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Article 6. Engine Oil Labeling and Exemptions

4150. Labeling. - In addition to the requirements of Section 13482, Business and Professions Code, the label of each container of motor oil products shall contain the SAE/API Service Classification in letters not less than one-eighth inch (3.18 mm) in height.

NOTE: Authority cited: Sections 12027 and 12609, Business and Professions Code. Reference: Section 13482, Business and Professions Code.

4151. Exemptions-Prediluted Oil. - Prediluted oil intended only for mixture with gasoline or other motor fuel in a two-cycle engine is exempt from the following requirements of the Business and Professions Code:

- (a) Section 13460(b) - Flash Points for the Various SAE Classifications;
- (b) Section 13460(c) - Service Classifications SAE J183;
- (c) Section 13480(b) - Viscosity Grade Classification Number;
- (d) Section 13482 - SAE/API Service Classification Markings on Containers.

NOTE: Authority cited: Sections 12027 and 12609, Business and Professions Code. Reference: Sections 13460, 13480 and 13482, Business and Professions Code.

4152. Tolerances. - The ratio of gasoline to motor oil or to motor oil solvent mixture, as required by Sections 13480 and 13490(b) of the Business and Professions Code, shall be within plus or minus 10 percent of the stated ratio on the dispenser.

NOTE: Authority cited: Sections 12027 and 12609, Business and Professions Code. Reference: Sections 13480 and 13490, Business and Professions Code.

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Article 7. Labeling and Specifications of Engine Coolants

4160. Definitions Used in This Article.

- (a) "Engine Coolant" means any substance or preparation, regardless of its origin, intended to be diluted before use as the cooling medium in the cooling system of an internal combustion engine to provide protection against freezing, overheating, and corrosion of the cooling system, or any product intended to be diluted before use which is labeled to indicate or imply that it will prevent freezing or overheating of the cooling system of an internal combustion engine. The term "engine coolant", as used in this article, also means "antifreeze."
- (b) "Prediluted Engine Coolant" means any substance or preparation, regardless of its origin, intended or labeled for use full strength as the cooling medium or as a top off in the cooling system of an internal combustion engine to provide supplemental protection against freezing, overheating, and corrosion of the cooling system. The term "prediluted engine coolant", as used in this article, also means "prediluted antifreeze."
- (c) "Recycled Engine Coolant" means engine coolant that contains recycled ingredients.
- (d) "Recycled Prediluted Engine Coolant" means prediluted engine coolant that contains recycled ingredients.
- (e) "Virgin Engine Coolant" means engine coolant that does not contain recycled or reconditioned ingredients.
- (f) "Virgin Prediluted Engine Coolant" means prediluted engine coolant that does not contain recycled or reconditioned ingredients.
- (g) "Reconditioned Engine Coolant" means recycled prediluted engine coolant produced from prediluted engine coolant that has been removed from a vehicle, reconditioned and is intended to be returned to the same vehicle.

NOTE: Authority cited: Section 12027, Business and Professions Code. Reference: Sections 13700, 13710(a) and 13713, Business and Professions Code.

4161. Labeling. - In addition to the requirements of Section 13711(a) and (b), Business and Professions Code, the label of each container of engine coolant, prediluted engine coolant, recycled engine coolant, and recycled prediluted engine coolant shall bear a distinctive brand name in letters not less than one-eighth inch (3.18 mm) in height. Additionally, each container packaged after January 1, 2003, shall clearly identify the applicable American Society for Testing and Materials (ASTM) Standard Designation which the product meets.

NOTE: Authority cited: Sections 12027 and 12609, Business and Professions Code. Reference: Sections 13700 and 13711(a)(b), Business and Professions Code.

4162. Specifications - Glycol Base Virgin Engine Coolant and Virgin Prediluted Engine Coolant for Automobiles and Light Duty Service. - Glycol base virgin engine coolant and virgin prediluted engine coolant for use in automobiles and light duty service shall meet the specifications set forth by the American Society for Testing and Materials (ASTM) in the Standard Specifications for Glycol Base Engine Coolant for Automobiles and Light Duty Service D 3306-00a. In addition, the reserve alkalinity of virgin engine coolants shall not be less than 10.0 mL of .1N hydrochloric acid and virgin prediluted engine coolants shall not be less than 5.0 mL of .1N hydrochloric acid when tested by ASTM procedure D 1121-98.

NOTE: Authority cited: Sections 12027, and 13710(a), Business and Professions Code. Reference: Sections 13710(a) and 13713, Business and Professions Code.

4163. Specifications - Recycled Glycol Base Engine Coolant for Automobiles and Light Duty Service. - Glycol base recycled engine coolant for use in automobiles and light duty service shall meet the specifications set forth by the American Society for Testing and Materials (ASTM) in the Standard Specification for Recycled Glycol Base Engine Coolant for Automobiles and Light Duty Service D 6472-00. In addition, the reserve alkalinity shall not be less than 10.0 mL of .1N hydrochloric acid when tested by ASTM procedure D 1121-98.

NOTE: Authority cited: Sections 12027 and 13710(a), Business and Professions Code. Reference: Sections 13710(a) and 13713, Business and Professions Code.

4164. Specifications - Recycled and Reconditioned Glycol Base Prediluted Engine Coolant for Automobiles and Light Duty Service. - Glycol base recycled prediluted engine and reconditioned engine coolant for use in automobiles and light duty service shall meet the specifications set forth by the American Society for Testing and Materials (ASTM) in the Standard Specification for Recycled Prediluted Aqueous Glycol Base Engine Coolant (50 Volume % Minimum) for Automobile and Light Duty Service D6471-99. In addition, the reserve alkalinity shall not be less than 5.0 mL of .1N hydrochloric acid when tested by ASTM procedure D-1121-98.

NOTE: Authority cited: Sections 12027 and 13710(a), Business and Professions Code. Reference: Sections 13710(a) and 13713, Business and Professions Code.

4165. Exemptions - Reserve Alkalinity. - The Department may exempt any engine coolant, prediluted engine coolant, recycled engine coolant, recycled prediluted engine coolant or reconditioned engine coolant formulation from the reserve alkalinity requirement if the manufacturer, packer, seller, or distributor presents test data showing that the formulation meets the performance requirements specified for the Standard Test Methods for: "Corrosion Test for Engine Coolants in Glassware" - ASTM D 1384-7a, "Simulated Service Corrosion Testing of Engine Coolants" - ASTM D-2570-96, and "Corrosion of Aluminum Alloys in Engine Coolants Under Heat - Rejecting Conditions" - ASTM D 4340-96.

NOTE: Authority cited: Section 12027, Business and Professions Code. Reference: Sections 13710(a) and 13713, Business and Professions Code.

4166. Variance from Chloride Standard - Specifications for Recycled Engine Coolant. - The Department may grant a variance for recycled engine coolant from the chloride standard contained in the ASTM specification referenced in Section 4163, if the engine coolant producer or manufacturer of the engine coolant recycling system provides test data that the recycled engine coolant meets all the following conditions:

- (a) The chloride content is less than one hundred fifty parts per million (150 ppm);
- (b) The recycled engine coolant meets all other requirements as specified in Section 4163;
- (c) The recycled engine coolant, when tested in accordance with Annex 3 of ASTM D 6472-00 shall visually provide a similar or smaller amount of precipitate when compared to the results obtained when testing the reference coolant specified in Annex 2 of ASTM D 6472-00;
- (d) The recycled engine coolant shows a Protection Potential, E_G , of greater (more positive) than or equal to -400 mV v SHE (standard hydrogen electrode) when tested in accordance with the ASTM Standard Test Method for Repassivation Potential of Aluminum and Its Alloy by Galvanostatic Measurement D 6208-97.

Variances granted under this section shall remain in effect until January 1, 2003.

NOTE: Authority cited: Section 12027, Business and Professions Code. Reference: Sections 13710(a), 13710.5 and 13713, Business and Professions Code.

4167. Variance from Chloride Standard – Specifications for Recycled Prediluted Engine Coolant or Reconditioned Engine Coolant. - The Department may grant a variance for recycled prediluted engine coolant from the chloride standard contained in the ASTM specifications referenced in Section 4164, if the engine coolant producer or manufacturer of the engine coolant recycling system provides test data that the recycled prediluted engine coolant or reconditioned engine coolant meets all the following conditions:

- (a) The chloride content is less than one hundred fifty parts per million (150 ppm);
- (b) The recycled prediluted engine coolant meets all other requirements as specified in Section 4164;
- (c) The recycled prediluted engine coolant, when tested in accordance with Annex 3 of ASTM D 6471-99 shall provide a similar or smaller amount of precipitate when compared to the results obtained when testing the reference coolant specified in Annex 2 of ASTM D 6471-99;
- (d) The recycled prediluted engine coolant shows a Protection Potential, E_G , of greater (more positive) than or equal to -400 mV v SHE (standard hydrogen electrode) when tested in accordance with ASTM Standard Test Method for Repassivation Potential of Aluminum and Its Alloys by Galvanostatic Measurement D 6208-97. The test solution shall be prepared as follows: Mix 50 volume percent of the recycled prediluted engine coolant or reconditioned engine coolant with 25 volume percent corrosive water (as specified in ASTM D 6208-97) and 25 percent volume deionized water at room temperature.

Variances granted under this section shall remain in effect until January 1, 2003.

NOTE: Authority cited: Section 12027, Business and Professions Code. Reference: Sections 13710(a) and 13713, Business and Professions Code.

4168. Availability of ASTM Standards and Test Procedures The American Society for Testing and Materials (ASTM) product standards and test procedures incorporated by reference in this article, with the exception of ASTM D 3306-00a, are available in the 2000 version of the Annual Book of ASTM Standards, Volume 15.05. ASTM D 3306-00a, is only available as a separate publication until September 2001. After September 2001, ASTM D 3306-00a will be available in the 2001 version of the Annual Book of ASTM Standards, Volume 15.05. These documents are available from the American Society for Testing and Materials (ASTM) located at 100 Barr Harbor Drive, West Conshohocken, Pennsylvania 19428-2959.

NOTE: Authority cited: Section 12027, Business and Professions Code. Reference: Sections 13710(a) and 13713, Business and Professions Code.

4169. Evaluation of Test Results - No adjustments for test precision or bias shall be applied in the evaluation of specifications established in this article for which repeatability, reproducibility, or bias statements have not been established.

- (a) Evaluation of Suspended Matter and Sediment in Engine Coolant and Recycled Engine Coolant. – Shake the engine coolant to insure a homogeneous mixture and combine 140 mL of this mixture with 60 mL of deionized water at room temperature. Immediately pour the blended mixture into a 250 mL Griffin beaker and allow it to stand at room temperature undisturbed for 24 hours. Visually examine the blend for suspended matter and sediment. A flashlight or other similar source of illumination shall be used to aid in the evaluation. The mixture shall not contain visually identifiable suspended matter or sediment.
- (b) Evaluation of Suspended Matter and Sediment in Prediluted Engine Coolant and Prediluted Recycled Engine Coolant. - Shake the prediluted engine coolant to insure a homogeneous mixture. Immediately pour 200 mL of the mixture into a 250 mL Griffin beaker and allow it to stand at room temperature undisturbed for 24 hours. Visually examine the blend for suspended matter and sediment. A flashlight or other similar source of illumination shall be used to aid in the evaluation. The mixture shall not contain visually identifiable suspended matter or sediment.

NOTE: Authority cited: Section 12027, Business and Professions Code. Reference: Sections 13710(a) and 13713, Business and Professions Code.

4170. Verification of Claim for Recycled Engine Coolant. - Any distributor, manufacturer, producer, or seller of recycled engine coolant which has a chloride ion concentration greater than 25 parts per million (ppm) or a sulfate ion concentration greater than 100 ppm shall provide, upon request of a duly authorized representative of the Department, fleet testing results as specified in ASTM D 6472-00. Any product for which test results are not provided to the Department within 30 days of request shall be deemed adulterated. Verification of fleet testing data by a manufacturer of an engine coolant recycling system is prima facie evidence that the product produced using the same equipment, technique and formulation meets the fleet testing requirements in ASTM D 6472-00.

NOTE: Authority cited: Section 12027, Business and Professions Code. Reference: Sections 13710(a) and 13713, Business and Professions Code.

4171. Verification of Claim for Recycled Prediluted Engine Coolant or Reconditioned Engine Coolant. – Any distributor, manufacturer, producer, or seller of recycled prediluted engine coolant or reconditioned engine coolant which has a chloride ion concentration greater than 33 parts per million (ppm) or a sulfate ion concentration greater than 140 ppm shall provide, upon request of a duly authorized representative of the Department, fleet testing results as specified in ASTM D 6471-99. Any product for which test results are not provided to the Department within 30 days of request shall be deemed adulterated. Verification of fleet testing data by a manufacturer of an engine coolant recycling system is prima facie evidence that the product produced using the same equipment, technique and formulation meets the fleet testing requirements in ASTM D 6471-99.

NOTE: Authority cited: Section 12027, Business and Professions Code. Reference: Sections 13710(a) and 13713, Business and Professions Code.

4172-4175. Repealed 8-16-02.

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Chapter 7. Advertising of Gasoline and Other Motor Vehicle Fuels

4200. Advertising Medium. - “Advertising medium,” as used in this subchapter, includes banner, sign, placard, poster, streamer and card, whether or not mounted, whether appearing on the same or different standards, or whether or not physically connected with each other, provided, the advertised statements can reasonably be read as one advertising message.

NOTE: Authority cited: Sections 12027 and 12609, Business and Professions Code. Reference: Sections 13531, 13532, 13534, 13535, 13536, 13537, 13538, 13539 and 13540, Business and Professions Code.

4201. Price Sign Display on Dispensing Apparatus. - In addition to the requirements of Sections 13470 and 13480, Business and Professions Code, any sign referring to the price of gasoline or other motor vehicle fuel displayed on any dispensing apparatus from which gasoline or other motor vehicle fuel is being offered for sale or sold, shall be limited to the following:

- (a) actual price per gallon or liter, and
- (b) conversion chart information required for liter sales per Section 13470.5, Business and Professions Code.
- (c) Brand name and the name of the product may be displayed.

NOTE: Authority cited: Sections 12027 and 12609, Business and Professions Code. Reference: Sections 13470, 13470.5 and 13480, Business and Professions Code.

4202. Illumination. - In addition to the requirements of Section 13536, Business and Professions Code, when any advertising message is illuminated, the entire message shall be uniformly illuminated.

NOTE: Authority cited: Sections 12027 and 12609, Business and Professions Code. Reference: Section 13536, Business and Professions Code.

Chapter 8. Motor Oil Fee

4300. Definition of “Motor Oil” and Other Terms for Purposes of Fee Responsibility. - For purposes of fee responsibility under Sections 13430 and 13431 of the Business and Professions Code, “motor oil” includes natural, synthetic and re-refined motor oils, whether or not in retail containers, and in addition, any product used as an additive to a motor oil used in the lubrication of internal combustion engines. Refinery base stocks, manufacturing additives used by motor oil dealers in the commercial compounding and production of motor oils, and other motor oil components are not motor oils for the purposes of fee responsibility unless they are used separately in the lubrication of internal combustion engines, in which case they are “motor oils” for the purpose of the fee responsibility.

For purposes of this subchapter, the term “additive” when used alone, means any product to be added to the motor oil in the crankcase of an internal combustion engine for the purpose of reducing friction, heat or wear of the internal moving parts.

“Internal combustion engine” means all engines producing power by internal combustion and includes 2-cycle and 4-cycle internal combustion engines and turbine engines.

“Export” or “exported” means the delivery or shipment of motor oil by the dealer from a point in California to a point outside of California when, pursuant to the contract of sale, the motor oil is delivered by the dealer to:

- (a) the out of state point by facilities operated by the dealer; or
- (b) a carrier for shipment to a customer at the out of state point; or
- (c) a customs broker or forwarding agent for shipment to a location outside of California.

NOTE: Authority cited: Section 12027, Business and Professions Code. Reference: Section 13430, Business and Professions Code.

4302. Fee Responsibility and Exemption.

- (a) The first motor oil dealer that produces, sells or distributes motor oil in California, whether or not packaged in retail containers, shall pay the fee for all such motor oil sold in California.
- (b) Motor oil produced outside of California and transported into California for export shall be exempt from the motor oil fee, provided adequate accounting records substantiating exports from California are maintained and available for audit by the Director. In addition, motor oil exported for sale outside this State by a motor oil dealer,

including such motor oil delivered by a motor oil dealer to any vessel clearing from a port of this State for a port outside this State and actually exported from this State in the vessel, is exempt from the fee provided for in Section 13431 of the Business and Professions Code and Section 4304 of Title 4, California Code of Regulations.

NOTE: Authority cited: Section 12027, Business and Professions Code. Reference: Sections 13430 and 13431, Business and Professions Code.

4304. Fees and Returns.

- (a) The fee provided for in Section 13431 of the Business and Professions Code is established at two cents (\$0.02) per gallon effective July 1, 1996.
- (b) Each person responsible for the payment of the fee shall file a return with the Department no later than 30 days after the quarter ending September 30, December 31, March 31, and June 30. The return shall be on a form provided by the Department, complete and accompanied by payment of the fee due for such transactions.
- (c) Any return not received by the Cashier, California Department of Food and Agriculture in Sacramento by the dates stated in subsection (b), not complete or not accompanied by the full fee due, is delinquent. A return that is postmarked not later than the fifth day of the month in which the return is due shall be deemed received by the date on which it was due.

NOTE: Authority cited: Sections 12027 and 13433, Business and Professions Code. Reference: Sections 13431-13433, Business and Professions Code.

4306. Penalties. - For any delinquency in making a return, or any deficiency in payment, the Director shall add to such delinquent payment a penalty of ten percent of the amount which is due. For delinquencies beyond one year, an additional one percent per month shall be added.

NOTE: Authority cited: Sections 12027 and 13433, Business and Professions Code. Reference: Sections 13431 and 13433, Business and Professions Code.

4307. Refund of Fees Paid. - All requests for refund of payments made pursuant to Section 4304 shall be submitted to the Department within three years from the date of the payment of the fee. Requests for refund shall contain the following information:

- (a) A letter requesting the refund, signed by an employee of the company with knowledge of the transactions;
- (b) A ledger sheet tabulating purchases and exports for which the refund is being requested;
- (c) Copies of invoices, vouchers, etc., documenting that the Motor Oil Fee was paid; and,
- (d) Copies of invoices, vouchers, bills of lading, etc., documenting that the motor oil was exported from California.

Requests for refunds submitted later than three years from the time of payment of the motor oil fee or not supported by the required documentation will be returned, unprocessed, to the sender by the Department.

NOTE: Authority cited: Sections 12027 and 13433, Business and Professions Code. Reference: Sections 13431-13433, Business and Professions Code.

4308. Records. - Each person required to file a return pursuant to Section 13431, Business and Professions Code, shall maintain in California or, with the Director's permission at another location, an accurate record of all transactions subject to fee assessment. Such records shall be subject to audit by the Director. The Director may require records kept outside of California to be copied and sent to California for audit. Alternatively, if the taxpayer elects to have all audits conducted out-of-state, the costs for the out-of-state audits will be reimbursed to the State by the taxpayer.

NOTE: Authority cited: Sections 12027 and 13433, Business and Professions Code. Reference: Sections 13431 and 13433, Business and Professions Code.

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